

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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SUPERB MOTORS INC., TEAM AUTO SALES LLC,  
ROBERT ANTHONY URRUTIA, 189 SUNRISE  
HWY AUTO LLC, NORTSHORE MOTOR  
LEASING, LLC, BRIAN CHABRIER, *individually and  
derivatively as a member of* NORTSHORE MOTOR  
LEASING, LLC, JOSHUA AARONSON, *individually  
and derivatively as a member of* 189 SUNRISE HWY  
AUTO, LLC, JORY BARON, 1581 HYLAN BLVD  
AUTO LLC, 1580 HYLAN BLVD AUTO LLC, 1591  
HYLAN BLVD AUTO LLC, 1632 HYLAN BLVD  
AUTO LLC, 1239 HYLAN BLVD AUTO LLC, 2519  
HYLAN BLVD AUTO LLC, 76 FISK STREET  
REALTY LLC, 446 ROUTE 23 AUTO LLC and  
ISLAND AUTO MANAGEMENT, LLC,

Plaintiffs,

-against-

ANTHONY DEO, SARAH DEO, HARRY  
THOMASSON, DWIGHT BLANKENSHIP, MARC  
MERCKLING, MICHAEL LAURIE, THOMAS  
JONES, CPA, CAR BUYERS NYC INC., GOLD  
COAST CARS OF SYOSSET LLC, GOLD COAST  
CARS OF SUNRISE LLC, GOLD COAST MOTORS  
AUTOMOTIVE GROUP LLC, GOLD COAST  
MOTORS OF LIC LLC, GOLD COAST MOTORS OF  
ROSLYN LLC, GOLD COAST MOTORS OF  
SMITHTOWN LLC, UEA PREMIER MOTORS  
CORP., DLA CAPITAL PARTNERS INC., JONES,  
LITTLE & CO., CPA'S LLP, FLUSHING BANK, and  
LIBERTAS FUNDING LLC,

Defendants.  
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STATE OF NEW YORK     )  
                                  ) ss.:  
COUNTY OF SUFFOLK    )

**THOMAS JONES**, being duly sworn, deposes and states that he is in adult person over  
the age of 21 years; that he has personal knowledge of the facts set forth in this declaration; that

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**DECLARATION OF THOMAS  
JONES, CPA**

these facts are true and correct to the best of his knowledge and belief; that he is competent to testify to such facts; and would so testify if called as a witness at a hearing on this action.

1. I am an accountant, employed at and partner of defendant Jones, Little & Company, CPA's, LLP ("JLC"). I have been a licensed Certified Public Accountant in New York since 1989.

2. I have read and am fully familiar with Plaintiffs' First Amended Complaint. *See Exhibit "1"*.

3. I met Anthony Deo several years ago with respect to one of his other automobile dealerships with which JLC was engaged. Regarding Superb Motors, Inc. ("Superb"), JLC was first contacted by Mr. Deo in or around January 2024 to review for him, the year-end December 31, 2022 financial statements of Superb, which were prepared by Superb, and were informed that Mr. Deo was interested in a deal involving managing Superb. JLC was engaged in a limited capacity thereafter with respect to Superb, at Mr. Deo's recommendation, to assist with the monthly end close and review of the internally prepared financial statement and assistance with cleaning of schedules prepared internally by Superb and Superb's controller. At no time did JLC ever prepare any tax returns for Superb.

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4. In or around March 2023, Superb, through Mr. Deo, engaged JLC to assist with some bookkeeping such that the internal financial statements and internally prepared schedules could be properly reconciled. The first month for which JLC reviewed documents and performed these services was April 2023. The information and schedules were prepared by Superb and provided to JLC's attention by Kendra Kernizant, one of Superb's controllers.

5. Upon information and belief, JLC was informed by Mr. Deo that he was the managing principal of Superb at that juncture. JLC worked with and obtained information from Superb's Ms. Kernizant, who provided the information required for JLC to perform its services for

Superb. Ms. Kernizant would provide such information to JLC's attention as the month end preliminary trial balances, and other schedules, profit and loss statements, etc. *See Exhibit "2"*, which is an email from me to Ms. Kernizant dated May 9, 2023, in which I am requesting the April 2023 month end preliminary trial balance information from her and Superb. To my knowledge, at all times, Superb was aware of JLC's limited engagement and services being rendered.

6. Annexed as **Exhibit "3"** is a true and accurate copy of a July 7, 2023 email from JLC to Mr. Deo providing a copy of the May 2023 monthly reports as revised per the information that was provided to JLC by Superb through May 31, 2023.

7. Annexed as **Exhibit "4"** is a true and accurate copy of a June 13, 2023 email chain from JLC to Ms. Kernizant with questions indicating that there are issues with the financial information as it was provided to JLC. Thus, this email chain describes the services that JLC rendered and advice and recommendations, including to correct the cash, which was showing an overdrawn credit balance and to correct the sales tax payable account, which was too high and had missed postings from the journal.

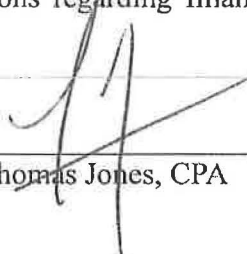
8. Annexed as **Exhibit "5"** is a true and accurate copy of the original December 2022 financial figures for Superb which were sent to JLC by Mr. Deo in early February 2023, and for which JLC provided Mr. Deo with some comments with respect to Superb's profitability based upon Superb's year-end December 31, 2022 financials which were forwarded to JLC's attention by Mr. Deo.

9. The financial figures in the monthly reports and monthly schedules that were sent to JLC for reconciliation were always provided by Superb or by Superb's Ms. Kernizant and were originally prepared by Superb's controller, and not JLC. JLC only provided information and


proposed edits to rectify the financial information as necessary and correct any errors that were made internally by Superb's team.

10. Annexed as **Exhibit "6"** are true and accurate copies of the two invoices sent to Superb Motors, Inc. for JLC's monthly work, dated May 16, 2023, and July 14, 2023, respectively. As noted herein, the May 16, 2023, invoice provides, "For professional services rendered as follows: assistance with month end close for April 2023. Review of Trial Balance, Schedules and Dealer Statement." The July 14, 2023, invoice provides, "For professional services rendered as follows: Assistance with month end close for June 2023 at the Dealership. Review of Trial Balance, Schedules and Dealer Statement. Summary of May 2023 Balance Sheet and Profit and Loss based on numbers provided by Anthony Deo."

11. Contrary to Superb's allegations in the Complaint, JLC never prepared any financial statements, and JLC only assisted in rectifying the dates and financial information in the schedules and statements provided to JLC. JLC offered Superb journal entries to correct any errors that were discovered and all information and decisions regarding financial statements always remained solely with Superb and Superb's controller.

  
Thomas Jones, CPA

Sworn to before me this  
8th day of February 2024

  
Notary Public

